

Commissioner of the Revenue
City of Newport News

MOBILE HOME TAX DEFERRAL FOR THE ELDERLY AND DISABLED
Calendar Year January 1 – December 31, 2015

According to City of Newport News Ordinance 6786-11:

- A **Deferral** is provided for property owners who are eligible according to the requirements listed below. There is no longer a provision for exemption of tax. **Deferral** means that the tax is **postponed** for eligible property owners and is **paid at a later time**.
- The accumulated amount of taxes deferred shall be paid, without penalty or interest, to the treasurer of the city by the vendor immediately upon the sale or transfer of title of the dwelling or from the estate of the decedent within one (1) year after the death of the last owner thereof who qualified for tax deferral. Such deferred Mobile Home taxes shall constitute a lien upon the Mobile Home as if they had been assessed without regard to the deferral permitted by this division. (Newport News Code Section 40-52)
- The total combined income of the household will include the income received from all sources during the preceding calendar year by the owners of the dwelling, by the owners' relatives who live in the dwelling, and by non-relatives who live in the dwelling. (NN §40-49)

General Information

- You must file an application for mobile home tax deferral every year.
- Your 2015 application must be filed by June 30, 2015. An application filed after June 30, 2015 will not be processed.
- The application for tax deferral that you are currently completing is for the calendar year beginning January 1, 2015 and ending December 31, 2015. If you qualify for deferral, it will apply to personal property bills on your mobile home due on June 5, 2015 and December 5, 2015.

Eligibility Requirements

- The qualifying owner must be at least 65 years of age or be permanently and totally disabled by December 31, 2014. Disability verification is discussed below.
- The total combined income of the applicant, spouse, and all relatives and non-relatives who live in the dwelling shall not exceed \$50,000. (Some income exclusions may apply.)
- The combined assets of the applicant and spouse shall not exceed \$200,000, excluding the residence.
- The applicant must own the home as of January 1 of the qualifying tax year with name on the title and must reside in the home. Eligible applicants may reside in a nursing home, mental institution, or institution for physical and/or mental care as long as the applicant continues to own the home and so long as the home is not used by or leased to others for consideration.

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IMPORTANT! To be eligible for deferral, **ALL owners listed on the title of the mobile home must reside in the dwelling, and meet the age or disability requirement.** In addition, **the income and assets of ALL owners must be reported** and included in the grand total of the combined gross household income and assets.

Verification of Disability

- Pursuant to Newport News Code Section 40-46, “A person is permanently and totally disabled if such person is so certified...to be unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment or deformity which can be expected to result in death or can be expected to last for the duration of such person’s life.”
- If the applicant, or spouse, is under age 65 and claiming disability, certification of disability from the social security administration, veterans’ administration, or the railroad retirement board must be submitted. If the person claiming disability is not eligible for any of these certifications, refer to the instructions that follow.

IMPORTANT! A social security disability certification letter must be obtained from the Social Security Administration and provided with the application **each year.** The certification letter must show a **current-year date** and **must state the onset date of the disability and the entitlement date that disability benefits began.**

- If the applicant, or spouse, is under age 65 and claiming disability and is not eligible for certification by any of these agencies, sworn affidavits by two (2) medical doctors licensed to practice medicine in the Commonwealth of Virginia, to the effect that the individual is totally and permanently disabled as defined in Code Section 40-46 above must be submitted. The affidavit of at least one (1) of such doctor shall be based upon physical examination of such person by such doctor. The affidavit of one (1) such doctor may be based upon medical information contained in the records of the civil service commission which is relevant to the standards for determining permanent and total disability as defined in Code Section 40-46 above. Medical affidavit forms are available from our office upon request.
- If the applicant or spouse can prove by clear and convincing evidence that they require a Bona Fide Caregiver, because of their disability, please contact our office for more information.